



Manatee County

Clerk of the Circuit Court and Comptroller

R.B. "Chips" Shore

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MEMORANDUM

To: Larry White, Convention and Visitors Bureau Director

From: R. B. "Chips" Shore, Clerk of the Circuit Court and Comptroller

Date: November 1, 2007

Subject: Convention and Visitors Bureau Follow-up Audit

The Internal Audit Department has completed a follow-up audit based on the Clerk of the Circuit Court's Audit Report issued on August 28, 2006. This follow-up audit consisted of reviewing those areas where we highlighted areas for improvement and provided recommendations to ensure that the Department has implemented the appropriate corrective actions.

We commend the Convention and Visitors Bureau for the effective improvement in the areas identified in the original audit. The Convention and Visitors Bureau has begun to submit their quarterly expenditure reports to the Tourist Development Council as required by Florida Statute 125.0104 and Resolution 96-47. In addition, Management has developed effective policies and procedures that provide guidance for the billing process and the documentation guidelines when exceptions are made.

Management has addressed all of the areas where improvements were recommended; however, two areas still require management's attention.

1. An ordinance has not been passed to amend the Tourist Development Plan when the final 1% tax levy ordinance was adopted on October 7, 2003 to allow for the use of the additional revenue for advertising and promotional expenses.

Management Action Plan: Management is currently working on the language to the ordinance and anticipates presenting the ordinance to the Board of County Commissioners by the end of 2007.

2. The Convention and Visitors Bureau accumulates expense documentation related to Travel Shows in corresponding event folders. These travel folders are also used in subsequent years to assist in the budgeting of future travel shows. Our review of the travel folders found that the expenses are either not accumulated or accumulated incorrectly. It was also noted that a number of shows attended either had corresponding costs that were significantly over budget or significantly under budget. No explanations for the variances between the budgeted amounts and the actual costs were documented. While all travel shows are approved by the Board of County Commissioners and expenditures are all budgeted and captured in the Finance System, having an historical cost control will benefit future budgeting and provide an ability to perform cost-benefits analysis for individual events.

Management Action Plan: Management has begun, as of October 1, 2007, to use the job ledger feature in IFAS with activity codes to track the travel show expenses. Management is also going to add the budget figures to the actual cost sheets so that budget variances can be documented timely and ensure that the cost sheets are completed. This Management Action Plan should be fully implemented by January 1, 2008.

We would like to thank you and your staff for the attention given to the audit findings and the cooperation given to the Internal Audit staff. Another follow-up audit will be scheduled after the implementation of the Management Action Plans.

RBS/RJO/MDB/ALW

cc: Board of County Commissioners
Ed Hunzeker, County Administrator